

## **GENERAL FUND**

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES, LICENSES AND PERMITS, FINES, FORFEITURES AND PENALTIES, USE OF MONEY AND PROPERTY, AID FROM OTHER GOVERNMENTAL AGENCIES, CHARGES FOR CURRENT SERVICES, AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENTAL, PUBLIC PROTECTION, PUBLIC WAYS AND FACILITIES, HEALTH AND SANITATION, PUBLIC ASSISTANCE, EDUCATION, RECREATIONAL AND CULTURAL SERVICES, CAPITAL OUTLAY, AND DEBT SERVICE. APPROPRIATIONS ARE MADE FROM THE FUND ANNUALLY. THE FUND WILL CONTINUE TO EXIST INDEFINITELY.

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**GENERAL FUND**

**BALANCE SHEET**

**JUNE 30, 2000**

**With Comparative Figures for Year Ended June 30, 1999**

**(In Thousands)**

**STATEMENT 2**

	2000	1999
<b>ASSETS</b>		
Equity in Pooled Cash and Investments	\$ 68,184	100,267
Cash with Fiscal Agent	136,477	180,081
Collections in Transit	2,118	1,454
Imprest Cash	225	210
Taxes Receivable (Schedule 3)	592	461
Accounts and Notes Receivable	196,910	165,558
Due from Other Funds	153,651	90,084
Advances to Other Funds	689	689
Inventory of Materials and Supplies	7,687	7,694
Total Assets	\$ 566,533	546,498
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts Payable	\$ 32,298	31,983
Accrued Payroll	29,072	24,109
Amount Due for Tax and Revenue Anticipation Notes	131,607	176,978
Due to Other Funds	19,046	14,106
Deferred Revenue	1,585	18,276
Total Liabilities	213,608	265,452
Fund Balances:		
Reserved for Encumbrances	91,888	56,092
Reserved for Loans	7,202	7,271
Reserved for Inventory of Materials and Supplies	7,687	7,694
Unreserved:		
Designated for Subsequent Years' Expenditures	88,765	61,761
Undesignated	157,383	148,228
Total Fund Balances (Statement 2A)	352,925	281,046
<b>Total Liabilities and Fund Balances</b>	\$ 566,533 (Statement 1A)	546,498

See Accompanying Independent Auditor's Report

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
Year Ended June 30, 2000  
With Comparative Figures for Year Ended June 30, 1999  
(In Thousands)**

**STATEMENT 2A**

	2000	1999
<b>Revenues:</b>		
Taxes	\$ 314,570	302,044
Licenses, Permits and Franchises	22,233	22,087
Fines, Forfeitures and Penalties	27,406	19,267
Revenue from Use of Money and Property	25,284	21,478
Aid from Other Governmental Agencies - State	1,023,420	900,891
Aid from Other Governmental Agencies - Federal	392,202	354,268
Aid from Other Governmental Agencies - Other	35,638	34,155
Charges for Current Services	189,365	191,123
Other Revenue	25,052	27,485
Total Revenues	2,055,170	1,872,798
<b>Expenditures:</b>		
General	147,684	182,528
Public Protection	650,705	564,060
Public Ways and Facilities	1,742	1,964
Health and Sanitation	355,982	304,631
Public Assistance	681,751	645,312
Education	383	259
Recreational and Cultural	10,836	8,459
Capital Outlay	1,654	3,856
Debt Service	7,657	10,482
Total Expenditures	1,858,394	1,721,551
Excess of Revenues Over (Under) Expenditures	196,776	151,247
<b>Other Financing Sources (Uses):</b>		
Sale of Fixed Assets	900	
Proceeds of Lease Purchase Financing Instruments	1,654	3,856
Operating Transfers In	2,989	2,877
Operating Transfers (Out)	(124,641)	(86,384)
Total Other Financing Sources (Uses)	(119,098)	(79,651)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	77,678	71,596
<b>Fund Balance - Beginning of Year</b>	281,046	221,085
Residual Equity Transfers In		
Residual Equity Transfers (Out)	(5,792)	(9,290)
Increase (Decrease) in		
Reserve for Inventory of Materials and Supplies	(7)	(2,345)
<b>Fund Balance - End of Year (Statement 2)</b>	\$ 352,925	281,046

See Accompanying Independent Auditor's Report

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 2000  
(In Thousands)**

**STATEMENT 2B**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
<b>Revenues:</b>					
Taxes	\$ 314,570		314,570	309,968	4,602
Licenses, Permits, and Franchises	22,233		22,233	20,622	1,611
Fines, Forfeitures, and Penalties	27,406		27,406	25,669	1,737
Revenue from the Use of Money and Property	25,284	(314)	24,970	14,558	10,412
Aid from Other Governmental Agencies					
State	1,023,420		1,023,420	1,123,704	(100,284)
Federal	392,202		392,202	336,317	55,885
Other	35,638		35,638	38,095	(2,457)
Charges for Current Services	189,365		189,365	180,365	9,000
Other Revenue	25,052		25,052	46,358	(21,306)
Total Revenues	\$ 2,055,170	(314)	2,054,856	2,095,656	(40,800)
<b>Expenditures:</b>					
General:					
Legislative and Administrative:					
Supervisor, District #1:					
Salaries and Employee					
Benefits	\$ 565		565	629	64
Services and Supplies	21		21	22	1
Total	586		586	651	65
Supervisor, District #2:					
Salaries and Employee					
Benefits	562		562	615	53
Services and Supplies	41		41	41	
Total	603		603	656	53
Supervisor, District #3:					
Salaries and Employee					
Benefits	593		593	613	20
Services and Supplies	19		19	20	1
Total	612		612	633	21
Supervisor, District #4:					
Salaries and Employee					
Benefits	622		622	629	7
Services and Supplies	8		8	8	
Total	630		630	637	7
Supervisor, District #5:					
Salaries and Employee					
Benefits	626		626	676	50
Services and Supplies	25		25	25	
Total	651		651	701	50
Board of Supervisors:					
Salaries and Employee					
Benefits	78		78	82	4
Services and Supplies	269		269	270	1
Total	347		347	352	5

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 2000  
(In Thousands)**

**STATEMENT 2B (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
General: (Cont)					
Legislative and Administrative: (Cont)					
Clerk, Board of Supervisors:					
Salaries and Employee					
Benefits	\$ 1,487		1,487	1,799	312
Services and Supplies	2,858	175	3,033	3,050	17
Fixed Assets		17	17	17	
Expenditure Transfers	(25)		(25)	(50)	(25)
Total	4,320	192	4,512	4,816	304
Chief Administrative Office:					
Salaries and Employee					
Benefits	1,454		1,454	1,600	146
Services and Supplies	1,591	85	1,676	1,726	50
Other Charges				8	8
Management Reserves				28	28
Total	3,045	85	3,130	3,362	232
Community Enhancement:					
Other Charges	6,927	1,258	8,185	8,295	110
Community Services:					
Salaries and Employee					
Benefits	692		692	712	20
Services and Supplies	188	24	212	366	154
Other Charges	2,000		2,000	2,000	
Management Reserves				5,847	5,847
Total	2,880	24	2,904	8,925	6,021
Land Use & Environment:					
Salaries and Employee					
Benefits	1,264		1,264	1,412	148
Services and Supplies	546	230	776	1,199	423
Expenditure Transfers				(250)	(250)
Management Reserves				2,946	2,946
Total	1,810	230	2,040	5,307	3,267
Financial and General Government Group:					
Services and Supplies	99		99	100	1
Other Charges				3,200	3,200
Management Reserves				3,368	3,368
Total	99		99	6,668	6,569
Competition and Reengineering Group					
Services and Supplies	133		133	134	1
Total	133		133	134	1
Total Legislative and Administrative	22,643	1,789	24,432	41,137	16,705

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 2000  
(In Thousands)**

**STATEMENT 2B (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
General: (Cont)					
Finance:					
Auditor and Controller:					
Salaries and Employee					
Benefits	\$ 12,253		12,253	12,707	454
Services and Supplies	9,257	6	9,263	9,721	458
Other Charges	153		153	155	2
Fixed Assets	10		10	40	30
Expenditure Transfers	(163)		(163)	(254)	(91)
Management Reserves				822	822
Total	21,510	6	21,516	23,191	1,675
Assessor/Recorder/County Clerk:					
Salaries and Employee					
Benefits	21,160		21,160	23,150	1,990
Services and Supplies	8,469	387	8,856	9,795	939
Fixed Assets	483	378	861	1,013	152
Management Reserves				366	366
Total	30,112	765	30,877	34,324	3,447
Treasurer - Tax Collector:					
Salaries and Employee					
Benefits	4,264		4,264	4,864	600
Services and Supplies	3,470	621	4,091	4,717	626
Fixed Assets	377	79	456	500	44
Total	8,111	700	8,811	10,081	1,270
Total Finance	59,733	1,471	61,204	67,596	6,392
Counsel:					
County Counsel:					
Salaries and Employee					
Benefits	9,997		9,997	10,024	27
Services and Supplies	1,360	114	1,474	1,679	205
Management Reserves				100	100
Total Counsel	11,357	114	11,471	11,803	332
Personnel:					
Department of Human Resources:					
Salaries and Employee					
Benefits	5,881		5,881	6,482	601
Services and Supplies	3,556	420	3,976	6,405	2,429
Fixed Assets	65	25	90	343	253
Management Reserves				889	889
Total	9,502	445	9,947	14,119	4,172

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 2000  
(In Thousands)**

**STATEMENT 2B (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
General: (Cont)					
Personnel: (Cont)					
Civil Service Commission:					
Salaries and Employee					
Benefits	\$ 224		224	261	37
Services and Supplies	37		37	50	13
Management Reserves				12	12
Total	261		261	323	62
Total Personnel	9,763	445	10,208	14,442	4,234
Elections:					
Registrar of Voters:					
Salaries and Employee					
Benefits	2,918		2,918	3,139	221
Services & Supplies	3,492	201	3,693	3,779	86
Other Charges	9		9	18	9
Management Reserves				380	380
Total Elections	6,419	201	6,620	7,316	696
Property Management:					
CAC Major Maintenance:					
Services and Supplies	605	830	1,435	2,881	1,446
Total Property Management	605	830	1,435	2,881	1,446
Other General:					
Chief Technology Officer:					
Salaries and Employee					
Benefits	647		647	850	203
Services and Supplies	2,496	732	3,228	3,244	16
Total	3,143	732	3,875	4,094	219
IT Outsourcing:					
Salaries and Employee					
Benefits	541		541	584	43
Services and Supplies	54		54	100	46
Management Reserves				310	310
Total	595		595	994	399
Information Services:					
Salaries and Employee					
Benefits	8,378		8,378	8,378	
Services and Supplies	4,968		4,968	4,980	12
Other Charges	700		700	700	
Fixed Assets	94		94	94	
Management Reserves				809	809
Total	14,140		14,140	14,961	821

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 2000  
(In Thousands)**

**STATEMENT 2B (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
General: (Cont)					
Other General: (Cont)					
Electronic Systems & Equipment:					
Services and Supplies	\$ 6,678		6,678	6,912	234
Fixed Assets	1,784		1,784	1,802	18
Expenditure Transfers	(117)		(117)	(343)	(226)
Total	8,345		8,345	8,371	26
Equipment Acquisitions:					
Other Charges	5		5	5	
Countywide - General Expenses :					
Services & Supplies	10,783		10,783	11,140	357
Other Charges	153	14	167	167	
Total	10,936	14	10,950	11,307	357
Contingency Reserve:					
Reserves				15,500	15,500
Total Other General	37,164	746	37,910	55,232	17,322
Total General	147,684	5,596	153,280	200,407	47,127
Public Protection:					
Judicial:					
Grand Jury:					
Salaries and Employee					
Benefits	60		60	88	28
Services and Supplies	248		248	285	37
Management Reserves				1	1
Total	308		308	374	66
District Attorney:					
Salaries and Employee					
Benefits	85,971		85,971	90,862	4,891
Services and Supplies	33,427	2,196	35,623	36,298	675
Other Charges	1,615	522	2,137	2,230	93
Fixed Assets	2,484	10	2,494	3,239	745
Expenditure Transfers	(7,847)	(1,201)	(9,048)	(8,850)	198
Management Reserves				7,089	7,089
Total	115,650	1,527	117,177	130,868	13,691
Office of Defender Services:					
Salaries and Employee					
Benefits	26,882		26,882	28,007	1,125
Services and Supplies	4,174	259	4,433	4,756	323
Management Reserves				723	723
Total	31,056	259	31,315	33,486	2,171



**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 2000  
(In Thousands)**

**STATEMENT 2B (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Public Protection: (Cont)					
Judicial: (Cont)					
Conflict Public Defender:					
Salaries and Employee					
Benefits	\$ 6,613		6,613	7,047	434
Services and Supplies	1,814	192	2,006	2,048	42
Fixed Assets				24	24
Management Reserves				153	153
Total	8,427	192	8,619	9,272	653
Defense Attorney/Contract Admin:					
Services and Supplies	7,612	444	8,056	8,056	
Contribution to Trial Courts:					
Services and Supplies	5,718	899	6,617	7,445	828
Other Charges	63,034	750	63,784	65,302	1,518
Total	68,752	1,649	70,401	72,747	2,346
Total Judicial	231,805	4,071	235,876	254,803	18,927
Police Protection:					
Sheriff:					
Salaries and Employee					
Benefits	203,190		203,190	203,979	789
Services and Supplies	56,997	4,939	61,936	66,206	4,270
Other Charges	8,895	2,382	11,277	11,289	12
Fixed Assets	3,467	3,824	7,291	7,378	87
Expenditure Transfers	(14,945)		(14,945)	(15,032)	(87)
Management Reserves				2,000	2,000
Total	257,604	11,145	268,749	275,820	7,071
Marshal:					
Salaries and Employee					
Benefits	20,770		20,770	21,272	502
Services and Supplies	1,781	190	1,971	1,980	9
Fixed Assets	2	15	17	57	40
Management Reserves				320	320
Total	22,553	205	22,758	23,629	871
Total Police Protection	280,157	11,350	291,507	299,449	7,942
Detention and Correction:					
Probation:					
Salaries and Employee					
Benefits	61,269		61,269	61,962	693
Services and Supplies	22,604	1,576	24,180	26,279	2,099
Other Charges	17,069	16	17,085	22,698	5,613
Fixed Assets	49	51	100	100	
Expenditure Transfers	(810)		(810)	(808)	2
Management Reserves				1,309	1,309
Total Detention and Correction	100,181	1,643	101,824	111,540	9,716

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 2000  
(In Thousands)**

**STATEMENT 2B (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Public Protection: (Cont)					
Protective Inspection:					
Agriculture:					
Salaries and Employee Benefits	\$ 5,923		5,923	6,028	105
Services and Supplies	1,494	42	1,536	1,562	26
Other Charges	3		3	6	3
Fixed Assets	90		90	90	
Total Protective Inspection	7,510	42	7,552	7,686	134
Other Protection:					
Animal Control:					
Salaries and Employee Benefits	5,169		5,169	5,901	732
Services and Supplies	2,144	98	2,242	2,270	28
Management Reserves				188	188
Total	7,313	98	7,411	8,359	948
LAFCO Administration:					
Other Charges	414		414	414	
Public Administrator:					
Salaries and Employee Benefits	1,937		1,937	1,983	46
Services and Supplies	388	45	433	433	
Other Charges	78	19	97	97	
Management Reserves				50	50
Total	2,403	64	2,467	2,563	96
Coroner:					
Salaries and Employee Benefits	2,904		2,904	3,290	386
Services and Supplies	1,078	188	1,266	1,282	16
Fixed Assets	121		121	138	17
Expenditure Transfers				(203)	(203)
Total	4,103	188	4,291	4,507	216
Planning and Land Use:					
Salaries and Employee Benefits	8,220		8,220	9,098	878
Services and Supplies	5,227	564	5,791	6,607	816
Fixed Assets	12	52	64	135	71
Expenditure Transfers		(71)	(71)		71
Management Reserves				98	98
Total	13,459	545	14,004	15,938	1,934
Public Safety Group:					
Salaries and Employee Benefits	861		861	915	54
Services and Supplies	1,063	56	1,119	1,163	44
Management Reserves				7,470	7,470
Total	1,924	56	1,980	9,548	7,568

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 2000  
(In Thousands)**

**STATEMENT 2B (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Public Protection: (Cont)					
Other Protection: (Cont)					
Law Enforcement Review Board					
Salaries and Employee					
Benefits	\$ 267		267	271	4
Services and Supplies	40		40	80	40
Management Reserves				34	34
Total	307		307	385	78
Office of Disaster Preparedness					
Salaries and Employee					
Benefits	621		621	630	9
Services and Supplies	299		299	317	18
Other Charges	200		200	200	
Fixed Assets	9		9	10	1
Total	1,129		1,129	1,157	28
Total Other Protection	31,052	951	32,003	42,871	10,868
Total Public Protection	650,705	18,057	668,762	716,349	47,587
Public Ways and Facilities:					
Public Ways:					
Public Works - Transportation					
Services and Supplies	1,742	1,436	3,178	4,811	1,633
Fixed Assets				23	23
Expenditure Transfers		(460)	(460)		460
Total Public Ways and Facilities	1,742	976	2,718	4,834	2,116
Health and Sanitation:					
Health Services:					
Salaries and Employee					
Benefits	85,639		85,639	95,340	9,701
Services and Supplies	247,171	33,532	280,703	295,316	14,613
Other Charges	4,510	780	5,290	8,753	3,463
Fixed Assets	330	157	487	1,145	658
Expenditure Transfers	(480)	(20,740)	(21,220)	(639)	20,581
Management Reserves				695	695
Total	337,170	13,729	350,899	400,610	49,711
Environmental Health:					
Salaries and Employee					
Benefits	14,863		14,863	16,169	1,306
Services and Supplies	3,949	1,551	5,500	5,849	349
Fixed Assets	19	8	27	28	1
Expenditure Transfers	(19)	(201)	(220)		220
Total	18,812	1,358	20,170	22,046	1,876
Total Health and Sanitation	355,982	15,087	371,069	422,656	51,587

**FINANCIAL REPORT OF SAN DIEGO COUNTY**

**GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 2000  
(In Thousands)**

**STATEMENT 2B (Cont)**

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Public Assistance:					
Administration:					
Social Services:					
Salaries and Employee					
Benefits	\$ 139,245		139,245	152,850	13,605
Services and Supplies	85,604	13,557	99,161	112,559	13,398
Other Charges	339,787	2,054	341,841	386,530	44,689
Fixed Assets	357	61	418	888	470
Expenditure Transfers		(7,213)	(7,213)		7,213
Management Reserves				1,148	1,148
Total Administration	564,993	8,459	573,452	653,975	80,523
Other Assistance:					
Housing and Community Development:					
Salaries and Employee					
Benefits	4,164		4,164	4,381	217
Services and Supplies	1,325	5	1,330	1,460	130
Other Charges	5		5	5	
Expenditure Transfers		(5)	(5)		5
Total	5,494		5,494	5,846	352
Area Agency on Aging:					
Salaries and Employee					
Benefits	13,704		13,704	13,952	248
Services and Supplies	97,439	1,183	98,622	98,622	
Other Charges				46	46
Fixed Assets	121	1	122	529	407
Total	111,264	1,184	112,448	113,149	701
Total Other Assistance	116,758	1,184	117,942	118,995	1,053
Total Public Assistance	681,751	9,643	691,394	772,970	81,576
Education:					
Agricultural Education:					
Farm Advisor					
Salaries and Employee					
Benefits	243		243	268	25
Services and Supplies	140	21	161	171	10
Management Reserves				5	5
Total Education	383	21	404	444	40
Recreational and Cultural Services:					
Recreational Facilities:					
Parks and Recreation:					
Salaries and Employee					
Benefits	6,154		6,154	6,646	492
Services and Supplies	4,432	736	5,168	6,380	1,212
Other Charges	250	77	327	493	166
Management Reserves				134	134
Total Recreational and Cultural Services	10,836	813	11,649	13,653	2,004

FINANCIAL REPORT OF SAN DIEGO COUNTY

GENERAL FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS  
Year Ended June 30, 2000  
(In Thousands)

STATEMENT 2B (Cont)

		Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Capital Outlay:	\$	Actual 1,654	(1,654)		
Debt Service:		7,657	7,657	9,230	1,573
Total Expenditures		1,858,394	48,539	1,906,933	2,140,543
Excess of Revenues Over (Under) Expenditures		196,776	(48,853)	147,923	(44,887)
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets		900	900	650	250
Issuance of Lease Purchases		1,654	(1,654)		
Operating Transfers In		2,989	2,989	2,976	13
Operating Transfers (Out)		(124,641)	(41,695)	(166,336)	(174,541)
Encumbrances, Beginning of Year			56,092	56,092	
Long Term Debt Proceeds					
Total Other Financing Sources (Uses)		(119,098)	12,743	(106,355)	(114,823)
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources(Uses)</b>		77,678	(36,110)	41,568	(159,710)
					201,278

See Accompanying Independent Auditor's Report